IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 14TH JUNE 2007 / 24TH JYAISHTA 1929

ST.Rev..No. 122 of 2005()

TA.272/1994 of S.T.A.TRIBUNAL,ADDL.BENCH,KZD.

REVISION PETITIONER/APPELLANT/REVENUE

STATE OF KERALA REPRESENTED BY
JOINT COMMISSIONER (LAW), COMMERCIAL TAXES,
ERNAKULAM.

BY GOVERNMENT PLEADER FOR TAXES SRI.V,V,ASHOKAN

RESPONDENTS: RESPONDENT/ASSESSEE

M/S. CHUNGATH DRUG HOUSE,
CALICUT.

BY ADV. SRI.R.RAMADAS

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 14/06/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN,J.

C.M.APPL. NO. 232 OF 2005 IN
S.T.REV. NO. 122 OF 2005

Dated this the 14th June, 2007

O R D E R

H.L.DATTU, C.J.

Learned counsel appearing for the respondent has no serious objection to condone the delay in filing the revision petition. Therefore, the delay in filing the revision petition is condoned.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/

H.L.DATTU, C.J. & K.T.SANKARAN,J.

S.T.REV. NO. 122 OF 2005

Dated this the 14th June, 2007

O R D E R

H.L.DATTU, C.J.

Since the issue involved in this revision petition is squarely covered by a Division Bench decision of this Court, though the matter is posted for orders today, it is taken up for final hearing.

2. Revenue, aggrieved by the orders passed by the Kerala Sales Tax Appellate Tribunal in T.A.No.272 of 1994 dated 26.7.2001, for the assessment year 1990-91, is before us in this revision petition.

3. The question of law raised for consideration and decision of this Court is as follows:

> "Whether on the facts and in the circumstances of the case, Tribunal is justified in finding that sugar candy is an exempted item?

4. The issue raised in this revision petition is no longer res-integra in view of the law declared by this Court in **Deputy Commissioner (Law) Board of Revenue (Taxes)** v. **Shri.N.Rama Shenoy** ((2003) 11 KTR 117 (Ker)).

5. We are in respectful agreement with the law enunciated by

this Court in the aforesaid decision. Therefore, the following:

O R D E R

1) In view of the observations made in the aforesaid decision, the revision petition requires to be disposed of and it is disposed of.

2) The question of law raised by the Revenue requires to be answered against the Revenue and answered accordingly.

Ordered accordingly.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/